



RULE-MAKING ORDER PERMANENT RULE ONLY

CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: June 15, 2022

TIME: 3:23 PM

WSR 22-13-111

Agency: BOARD OF TAX APPEALS

Effective date of rule:

Permanent Rules

- 31 days after filing.
 Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes No If Yes, explain:

Purpose: The purpose of these changes is to clarify statutory language, simplify the calculation of deadlines, and streamline the informal formal hearings process.

Citation of rules affected by this order:

New: 365, 415
Repealed: 140,150,160,215,330,507,970
Amended: 001,010,110,120,210,220,230,300,310,315,325,335,410,500,501,503,505, 510,515, 520,530, 540, 545, 547, 550, 555, 560, 565, 710,715,725, 730, 755
Suspended: NONE

Statutory authority for adoption: RCW 82.03.170

Other authority: NONE

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 21-22-023 on 05/20/22 (date).

Describe any changes other than editing from proposed to adopted version: 365: (2)(c) added to include a cost approach to valuation, (3)(a) page limits increased to 75, (3)(b) page limits increased to 125; 505: (1) increased to 38 calendar days, (2) increased to 31 calendar days, (3) increased to at least 17 calendar days; 510: (1)(d) motions for summary judgment arguments reduced to 10 minutes per side, (1)(f) proposed order no longer required, (4) responses not longer required; 450: (3) language added to allow re-direct of witnesses; 755: (2) time for petition for reconsideration increased to 20 days from decision

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name:
Address:
Phone:
Fax:
TTY:
Email:
Web site:
Other:

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Federal rules or standards:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Recently enacted state statutes:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

The number of sections adopted at the request of a nongovernmental entity:

New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
-----	----------	---------	----------	----------	----------

The number of sections adopted on the agency's own initiative:


New	<u>2</u>	Amended	<u>33</u>	Repealed	<u>7</u>
-----	----------	---------	-----------	----------	----------

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	<u>2</u>	Amended	<u>33</u>	Repealed	<u>7</u>
-----	----------	---------	-----------	----------	----------

The number of sections adopted using:

Negotiated rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Pilot rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Other alternative rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

Date Adopted: 05/20/22	Signature:  _____ ANDREA VINGO, Review Officer
Name: ANDREA VINGO	
Title: Review Officer	